

Department of Revenue

955 Center St NE Salem, OR 97301-2555 www.oregon.gov/dor

Date:

September 6, 2022

Letter ID:

L0132678944



Notice and Demand to File

Debtor: HOODSTOCK ENTERPRISES LLC

Bankruptcy Case Number: 22-31304-PCM12

Account(s) and period(s):

Oregon Partnership Tax Returns for 2021, 2020, 2019, 2018 and 2017.

Our records show that you haven't filed the return(s) shown above. This notification is a demand for you to file. You're required by law to file a return when requested by us (ORS 314.370). Please send your tax return(s) and this letter to us at the address above. You should also send a copy of your return to your attorney.

If you don't file the requested return(s), we'll calculate the tax that you owe and charge penalties and interest based on the information we have [ORS 305.265(10)]. We'll then file a claim in your bankruptcy for that amount.

Penalties we may charge:

- 5 percent failure to pay timely.
- 20 percent failure to file and pay timely.
- 25 percent failure to file.
- 100 percent failure to file for three years in a row.
- 100 percent failure to file in order to evade tax.

We also charge these penalties if you:

- File a frivolous return \$250.
- Significantly under report your taxable income 20 percent of the tax that you don't report.

In most cases, total penalty is limited to 100 percent of the unpaid tax.

If you weren't required to file, you must state that reason in writing. Send the signed statement to the address above.

/s/ Beverly Rathelegurche, Bankruptcy Unit Collections Division (971) 701-5953

Please Note: We're sending a copy of this to the Bankruptcy Court. The court has advised us that the court may, sua sponte, treat this letter as an objection to confirmation of the plan and make a motion to dismiss. If the returns aren't filed prior to the confirmation hearing, the court will decide at the confirmation hearing whether to dismiss your case or to continue the hearing to allow you to file the returns.

cc: Bankruptcy Court Bankruptcy Trustee Attorney

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov
Contact us for ADA accommodations or assistance in other languages.



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Certificate of Service

Case Number: 22-31304-PCM12

Debtor(s) Name: HOODSTOCK ENTERPRISES LLC

I certify that on September 6, 2022 copies of the Objection to Confirmation (Notice and Demand to File letter) were mailed to:

Electronically transferred (ECF) to addressee(s) as follows: Addressee(s):

VIRGINIA ANDREWS BURDETTE NICHOLAS HENDERSON

First class mail to addressee(s) as follows: Addressee(s):

HOODSTOCK ENTERPRISES LLC 1749 22ND S7 HOOD RIVER OR 97031

/s/ Beverly Rathelegurche, Bankruptcy Unit Collections Division Phone: (971) 701-5953

Fax: (503) 945-8735